those laid down by the House of Lords in that case. An employer may engage whom he likes; an employee may work for whom he chooses; aside, of course, from special contracts. Generally, workmen may combine to obtain better wages, etc., and may strike—and endeavor to persuade others to leave, or not go to work, so long as peaceable means only are employed; but they may not use their organizations to compel the discharge of other workmen, either by violence or by strikes, threats, etc. *Curran* v. *Galen*, 152 N. Y. 33 (1897); *Cumberland, etc., Co.* v. *Glass Assn., N. J.* 46 Atl. 208 (1899); *Beck* vs. *Teamsters' Union*, 118 Mich. 497 (1898); *Amer. Steel, etc., Co.* vs. *Wire Drawers, etc., Union*, 90 Fed. 608 (1899); 28 Law. Rep. Ann. 464, note. In a number of States, of which New York and New Jersey are examples, the right to combine and strike to better their condition, is given to workmen by statute.

In the recent case of *National Protective Assn.* v. *Cuming*, 53 App. Div., 227 (1900) the New York Supreme Court follows *Allen* v. *Flood* rather than the American cases. In view of the fact that a considerable proportion of the cases are brought by workingmen whose livelihood is in danger, *e.g.*, *Curran* v. *Galen*, 152 N. Y., 33; *Plant* v. *Woods*, 57 N. E. 1011; Mass. (1900) and this very case of *Nat'l Assn.* v. *Cuming*; the advisability of restricting the authority now exercised by the Courts is at least questionable, for in such cases it is certainly used to protect individual freedom. It is doubtful, however, if the Court of Appeals will sustain the distinction attempted to be drawn between the Cuming case and *Curran* v. *Galen*.

For a discussion of the charges of "Government by Injunction" which have been made in connection with these and similar cases, see *Amer. Steel, etc., Co.* v. *Wire Drawers, etc., Union, supra; Shoe Co.* v. *Saxey*, 131 Mo. 212; (1895) Matter of Debs, 158 U. S., 564; (1844) 28 L. R. A., 464, note.

REMOVAL OF CAUSES. CITIZENSHIP OF CORPORATION.—*Walters* v. *C. B. & Q. R. R. Co.*, 104 Fed. 377 (Cir. Ct., D. of Neb., Oct. 3, 1900).

A corporation, as existing only by act of the Legislature, would seem to have a separate existence, for purposes of citizenship, in each State where it has been recognized by an incorporating as distinguished from a mere enabling act (*Morawetz, Corporations*, § 996, 999). Recent federal decisions apparently tend to nullify this distinction in matters of jurisdiction.

In *R. R. Co.* v. *Whitton*, 13 Wall. 283 (1871) the Supreme Court allowed a citizen of Illinois to sue defendant corporation in the Circuit Court of Wisconsin, where the cause of action arose, though defendant had also been incorporated in Illinois. In *R. R. Co.* v. *James*, 162 U. S. 545 (1895), a citizen of Missouri sued a corporation of the same State in the District Court of Arkansas for injuries received in Missouri. Held, the action must fail for want of

diversity of citizenship, the defendant having been merely "adopted" in Arkansas with the privileges of a domestic corporation but "not incorporated as such." A dictum added that defendant could not become a corporation of Arkansas for purposes of citizenship unless created out of natural persons whose citizenship could be imputed to the corporation itself." The *Whitton* case (*supra*) was, however, expressly distinguished on the ground of actual incorporation in Wisconsin, while HARLAN, *J.*, dissenting, thought there had been such incorporation in the case at bar. Next came *Louisville N. A. Co.* v. *Trust Co.* 174 U. S. 552 (1898), a bill in equity by a corporation of Indiana, also incorporated in Kentucky, against a citizen of Kentucky. Suit in the District Court was allowed, the dictum of the previous case being confirmed, and the rule laid down that a corporation remains for jurisdictional purposes a citizen of the State where it was originally incorporated.

The rule so given has but recently been applied in *Walters* v. *The C. B. & Q. R. R. Co.* (*supra*). Defendant, originally incorporated in Illinois, had subsequently become a domestic corporation under the laws of Nebraska. A citizen of Nebraska sued in the Nebraska courts. *Held*, defendant may remove. Its citizenship remained that of the State of its original creation, it having been created in Nebraska out of an existing foreign corporation. "It was the citizenship of defendant that determined the jurisdiction of the Court, and not the question whether it was a corporation in Nebraska.

CONSTITUTIONAL LAW—TAXATION—DISCRIMINATION AGAINST NON-RESIDENT STOCKHOLDERS.—It has been recently held in Connecticut, (*State* v. *Travelers' Insurance Co.*; see RECENT DECISIONS) that a State tax may be levied on domestic corporations on the basis of the value of shares held by non-residents.

In the opinion of the court it seems to be assumed that the tax in question fell on the individual non-resident stockholders because of their obligation to reimburse the corporation for an expense specially incurred on their account. No statute is cited which provides for such reimbursement. If the corporations paying the tax could not legally enforce such reimbursement by the exercise of a lien on dividends, or otherwise, the tax would simply be one on domestic corporations classified in a certain way. No question could be raised as to the constitutionality of the tax. For, as the court explains, there is no provision in the constitution of Connecticut that "taxation shall be uniform and equal," and in the absence of such a provision there is no State limitation on the legislative power which can enable the courts to declare unconstitutional laws classifying persons or property and discriminating between these classes when laying the burden of taxation. *Knowlton* v. *Moore*, 20 Sup. Ct., 747 (1900); nor does the XIVth amendment, U. S. Const., limit the taxing power of State legislatures in this particular—*Slaughter House Cases*, 16 Wall. 36 (1872); *Maxwell* v. *Dow*, 20 Sup. Ct., 448 (1900).